

IC 15-5-10

Chapter 10. Dogs as Personal Property for Taxation Purposes

IC 15-5-10-1

Dogs declared personal property

Sec. 1. All dogs now within the state of Indiana, or which may hereafter be brought into the state of Indiana, or which are kept, owned or harbored in the state of Indiana, are hereby declared to be personal property and shall be subject to taxation at the full cash value thereof the same as other personal property.

(Formerly: Acts 1923, c.74, s.1.)

IC 15-5-10-2

Assessment of dogs for personal property tax

Sec. 2. Every person or persons owning, harboring, or keeping any dog or dogs in Indiana shall, at the time that the property of such person or persons is assessed, give to the assessor a list of all dogs over three (3) months old owned, harbored, or kept by him or them, together with the true tax value of each dog so listed. The assessor shall list each such dog on the assessment sheet fixing the valuation on each dog or dogs as other personal property is valued for property tax purposes in Indiana.

(Formerly: Acts 1923, c.74, s.2.) As amended by P.L.24-1986, SEC.34.

IC 15-5-10-3

Effect of chapter on dog tax

Sec. 3. Nothing in this chapter shall be construed or taken in any way as affecting or repealing any law in effect on April 30, 1923, providing for the collection of what is commonly called dog tax.

(Formerly: Acts 1923, c.74, s.3.) As amended by P.L.183-1983, SEC.113.